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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/730,948	12/10/2003	Andreas Schaefer	11884/407001	6307
23838 7590 09/18/2007 KENYON & KENYON LLP 1500 K STREET N.W. SUITE 700 WASHINGTON, DC 20005			EXAMINER DANNEMAN, PAUL	
			ART UNIT 3627	PAPER NUMBER
			MAIL DATE 09/18/2007	DELIVERY MODE PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary

Application No.

10/730,948

Applicant(s)

SCHAEFER ET AL.

Examiner

Paul Danneman

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 10 December 2003.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-18 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-18 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 10 December 2003 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- ☒ Notice of References Cited (PTO-892)
- ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- ☐ Information Disclosure Statement(s) (PTO/SB/08)
Paper No(s)/Mail Date _____
- ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____
- ☐ Notice of Informal Patent Application
- ☐ Other: _____

DETAILED ACTION

Status of Claims

1. This action is in response to the application filed on 10 December 2003.
2. Claims 1-18 have been examined.

Claim Rejections - 35 USC § 102

3. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

4. **Claims 1-18** are rejected under 35 U.S.C. 102(b) based upon a public use or sale of the invention. Reference the 2000 Development Requests at HERTUG (Higher Education and Research Institutions) held in Toronto and <http://web.mit.edu/her/devreg/votedevreq00.htm>, item number 7 regarding the SAP FM module and improving RIB functionality.

An issue of public use or on sale activity has been raised in this application. In order for the examiner to properly consider patentability of the claimed invention under 35 U.S.C. 102(b), additional information regarding this issue is required as follows:

- ***Arguments and Evidence regarding the public use or sale activity of this product.***

Applicant is reminded that failure to fully reply to this requirement for information will result in a holding of abandonment.

Examiner's note: Examiner has pointed out particular references contained in the prior art of record in the body of this action for the convenience of the Applicant. Although the specified citations are representative of the teachings in the art and are applied to the specific limitations within the individual claim, other passages and figures may apply. Applicant, in preparing the response, should consider fully

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the **entire** reference as potentially teaching all or part of the claimed invention, as well as the content of the passage as taught by the prior art or disclosed by the Examiner.

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

The factual inquiries set forth in *Graham v. John Deere Co.*, 383 U.S. 1, 148 USPQ 459 (1966), that are applied for establishing a background for determining obviousness under 35 U.S.C. 103(a) are summarized as follows:

1. Determining the scope and contents of the prior art.
2. Ascertaining the differences between the prior art and the claims at issue.
3. Resolving the level of ordinary skill in the pertinent art.
4. Considering objective evidence present in the application indicating obviousness or nonobviousness.

6. **Claims 1, 4, 6, 14 and 17** are rejected under 35 U.S.C. 103(a) as being unpatentable over PowerPoint slide presentation regarding, Introduction to Management Accounting 12/e, Horngren/Sundem/Stratton, 2002, Prentice Hall Business Publishing here forth known as (Prentice).

Claims 1, 6, and 14:

With regard to the limitation of a budgetary management method:

- ***Responsive to a new transaction of a revenue item.***
- ***Executing a RIB rule to determine an increase to expenditure budget***
- ***Storing the budget increase in the expenditure budget.***
- ***Storing the budget increase in a revenue budget.***

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Prentice in at least Chapter 8, slides 8-1 through 8-9 discloses a Flexible Budget being compared to a Static or Master budget, the comparison commonly referred to, in the Accounting Arts, as Variance Analysis and classifying the variance. Therefore, it would be obvious, at the time of the invention, to a person of ordinary skill in the art to determine that variance analysis and the classification of that variance in accordance with an organization's Standard Operating Procedure regarding variance is similar in function to the analysis conducted via a RIB rule.

Claims 4 and 17:

With regard to the limitation a reporting method for a budget control system:

- ***Retrieving Expenditure and Revenue value from storage.***
- ***Comparing the Expenditure and Revenue values of only those values, which have not been marked in a manner to exclude them from certain calculations.***

Prentice in at least Chapter 8, slides 8-12 through 8-22 discloses the performance evaluation and computing the variance of a flexible-budget revenue related activity. Prentice in at least Chapter 8, slides 8-23 through 8-42 further discloses evaluating the expenditure side of the budget using variance analysis and determining the classification of the variance. Therefore, it would be obvious, at the time of the invention, to a person of ordinary skill in the art to determine that variance analysis and the classification of each variance according to the business accounting rules regarding which variances are classified in a manner which will result in the increase of an item or account in an organization's flexible budget is functionally equivalent to Applicant's invention.

7. **Claims 2-3, 5, 7-13, 15-16, and 18** are rejected under 35 U.S.C. 103(a) as being unpatentable over Prentice as applied to **claims 1, 4, 6, 14 and 17** above, and further in view of Peterson, US 6,073,108.

Claims 2, 3, 5, 7, 8, 9, 15, 16, and 18:

Prentice discloses the limitations as shown in the rejections above. Prentice does not disclose the following limitations:

- ***Properly storing and marking revenue budget increases per accounting rules.***
- ***Properly storing and marking expenditure budget increases per accounting rules.***

Peterson in at least Column 2, lines 20-34 discloses a task-based classification and analysis system and analysis software with a user interface for analyzing revenues and expenditures based on predetermined relationships and a plurality of hierarchical task lists. Peterson in at least Fig.1 and Column 3, lines 21-34 further discloses the analysis system and software maintaining relationships between a plurality of databases. It would have obvious, at the time of the invention, to a person of ordinary skill in the art to modify Peterson with the flexible budget and variance analysis of Prentice to provide a budgetary software analysis system for analyzing business budgets.

Claims 10-13:

Prentice discloses the limitations as shown in the rejections above. Prentice does not disclose the following limitations:

- ***Repot generator for particular revenue budget items.***

Peterson in at least Column 2, lines 35-44 discloses an analysis software module for building task-based budgets and coordinating relationships between a plurality of task lists and further discloses in at least Column 4, lines 62-64 the system collecting and utilizing historical data from another software module for generating related reports. It would have obvious, at the time of the invention, to a person of ordinary skill in the art to modify Peterson with the flexible budget and variance analysis of Prentice to provide a budgetary software analysis system for analyzing business budgets and producing the interrelated budgetary analysis reports.

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Conclusion

8. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Paul Danneman whose telephone number is 571-270-1863. The examiner can normally be reached on Mon-Fri 6:00AM-5:00PM, alt Fridays off.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Florian Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

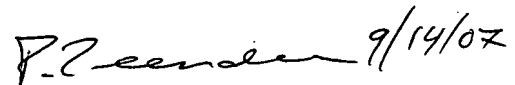


Paul Danneman

Patent Examiner

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11 September 2007



F. RYAN ZEENDER
SUPERVISORY PATENT EXAMINER